

951  
TOWN OF

*Lyman.* NEW HAMPSHIRE

ANNUAL REPORT

*for the Year Ended December 31, 1951*





# *Town of Lyman*

NEW HAMPSHIRE

## ANNUAL REPORT

Year Ended December 31, 1951

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Lisbon, N. H.

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**TOWN OFFICERS**

**Moderator**

William H. Stephens, Jr.

**Town Clerk and Treasurer**

Bessie A. Patten

**Selectmen**

Anthony Burgault

Clarence Pettis

Wayne W. Presby

**Tax Collector**

William H. Stephens, Jr.

**Supervisors of the Checklist**

Stella Meserve

Doris Richards

Myrtle Stephens

**Library Trustees**

Doris Bowen

Susan Stafford

Doris Pettis

**Trustees of Trust Funds**

Joseph Richards, Sr. Doris Richards Marion Hubbard

**Overseer of the Poor**

Clarence Pettis

**Chief of Police and Dog Police**

Irwin Hood

**Highway Agent**

Raymond Richards

**Sexton**

Milton Presby

**Town House Agent**

William H. Stephens, Sr.

## TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town on Tuesday, the 11th day of March, 1952, polls to be opened at nine o'clock in the forenoon and will not be closed before three o'clock in the afternoon, to act upon the following subjects:

Article 1. To choose all necessary town officers for the ensuing year.

Article 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Article 3. To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (\$1,500.00) for the repairs of highways for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (\$1,500.00) for maintenance of winter roads.

Article 5. To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of four hundred seventy-nine dollars and nineteen cents (\$479.19) for the same.

Article 6. To see if the town will vote to raise and appropriate the sum of six hundred dollars (\$600.00) for bridge maintenance.



Article 7. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expenses of the highway department, for highways.

Article 8. To see if the town will vote to raise and appropriate one hundred twenty-five dollars (\$125.00) for the compensation of the tax collector.

Article 9. To see if the town will vote to raise and appropriate the necessary money to maintain the Observation Post Civil Defense.

Article 10. To see if the town will vote to raise and appropriate four hundred dollars (\$400.00) for the Pine Blister Rust Control.

Article 11. To see if the town will vote to authorize the selectmen to borrow such sums of money as they deem necessary in anticipation of taxes.

Article 12. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

Article 13. To see if the town will vote to raise and appropriate ten dollars (\$10.00) for the observance of Memorial Day.

Article 14. To see what sums of money the town will vote to raise and appropriate for Town Officers' salaries and Town Officers' expenses

Article 15. To see if the town will vote to grant a discount of two per cent. on all taxes paid on or before such time as the selectmen may designate.

Article 16. To see if the town will vote to raise and appropriate one hundred fifty dollars (\$150.00) on account of property fires.

Article 17 To see if the town will vote to raise and appropriate the sum of thirty-two dollars and seventy-two cents (\$32.72) for the White Mountains Region Association.

Article 18. To see if the town wishes to continue obtaining the services of State Auditor and Accountant for the yearly audit of its town books.

Article 19. To see if the town meeting wishes to consider at this time the proposition of the exchange or purchase of a new town truck for the use of the highway department.

Article 20. To see if the town meeting at this time would consider plans for the repair or renewal of the town house shed.

Article 21. To see if the town will vote to adopt a plan for extending to employees of the town the benefits of Title II of the Federal Social Security Act (Old Age and Survivor's Insurance) as authorized by Chapter 234 of the Laws of 1951, and to raise and appropriate the sum of one hundred dollars (\$100.00) to defray the town's share of the cost thereof.

Article 22. If the foregoing article is adopted, to see if the town will authorize the selectmen to execute on behalf of the town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the town will designate the town treasurer as the officer to be responsible for the administration of the plan.

Article 23. To hear the reports of agents, auditors, committees and officers heretofore chosen and pass votes relative thereto.

Article 24. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 14th day of February, one thousand nine hundred and fifty-two.

Anthony Burgault

Clarence Pettis

Wayne W. Presby

Selectmen of Lyman



# **BUDGET FOR THE TOWN OF LYMAN**

Town officers' salaries	\$ 600.00
Town officers' expenses	400.00
Election and registration	100.00
Expenses of town hall	50.00
Police department	30.00
Fire department	150.00
District nurse	25.00
Town road maintenance, summer	1,500.00
Town road maintenance, winter	1,500.00
General expense highway department	2,000.00
Town road aid (TRA), town's share	479.19
Town bridge maintenance	600.00
Interest on temporary loans	150.00
Old age assistance	1,000.00
Town poor	150.00
Cemeteries	150.00
Libraries	20.00
Memorial day	10.00
White Mountains Region	32.72
Pine blister rust	400.00
Civil defense	50.00
Compensation tax collector	125.00
County tax	-----
School tax	-----

## SUMMARY INVENTORY

## of Town Valuation

Lands and buildings (252)	\$ 286,570.
Electric plants (5)	32,879.
Horses (76)	8,470.
Cows (258)	42,820.
Other neat stock (17)	1,700.
Sheep and goats (4)	90.
Fowls (96)	148.
Boats and launches (30)	2,000.
Wood and lumber	435.
Gasoline pumps and tanks	200.
Stock in trade	1,500.
Mills and machinery	2,000.
	<hr/>
Total gross valuation	\$ 378,812.
Soldiers' exemptions	10,650.
	<hr/>
Net valuation for tax rate	\$ 368,162.
Set valuation on growing wood and timber	\$ 33,625.

**Division of Municipal Accounting****STATE TAX COMMISSION****Concord, New Hampshire**

February 1, 1952

Board of Selectmen  
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lyman for the fiscal year ended December 31, 1951, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

**Scope of Audit**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**Financial Statements**

Comparative Balance Sheets:  
Dec. 31, 1950—Dec. 31, 1951

(Exhibit A)

Comparative Balance Sheets as of December 31, 1950 and December 31, 1951, are presented in Exhibit A. As indicated therein, the financial condition changed from a Surplus of \$438.19 to a Net Debt of \$460.25 during 1951.



## Analysis of Change in Financial Condition (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

### Increases in Net Debt

Net budget deficit	\$ 825.11
Bounty adjustment	30.50
Increase in accounts payable	.35
Transfer of tax liens to tax deeds	39.37
Decrease of cash in hands of officials	3.11
	<hr/>
Change in financial condition	\$ 898.44

## Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues (Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$1,034.77, less a net revenue surplus of \$209.36, resulted in a net budget deficit of \$825.11.

## Summary of Receipts and Expenditures (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1951, is indicated in Exhibit F.

### **Audit Procedure**

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

### **General Comments**

#### **Selectmen's Accounts:**

In the report of our audit last year we commented as follows:

"At the time of the audit the expenditures as recorded in the Selectmen's book had not been totaled and it became necessary for the auditors to do this. The columns in which the various account classifications are carried out were likewise not totaled, so that the auditors also had to perform this work in order to balance the accounts.

"It is of particular importance that the expenditures be totaled at least monthly in order that comparison may be made between the individual appropriations and expenditures which are charged thereto. Unless this is done little or no control can be exercised over appropriations. All accounts should be closed and balanced immediately after the close of the fiscal year before the date on which the audit takes place."

The same condition was found to exist this year and it is again recommended that attention be given to this matter, particularly in view of the fact that there was

a net overdraft of appropriations in both of the years 1950 and 1951.

An improvement was noted in the classification of expenditures.

### **Conclusion**

With exceptions as herein noted the accounts of all town officials which we examined were found in good condition and the accounting procedure conformed to prescribed methods.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler

Director

Division of Municipal Accounting  
State Tax Commission

C. David Sullivan, Auditor

John T. Flanders, Accountant



**Division of Municipal Accounting****STATE TAX COMMISSION****Concord, New Hampshire**

February 1, 1952

**Certificate of Audit**

This is to certify that we have audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1951; and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1951.

Respectfully submitted,

Harold G. Fowler

Director

Division of Municipal Accounting  
State Tax Commission

C. David Sullivan, Auditor

John T. Flanders, Accountant

**Exhibit A**      **Comparative Balance**

<b>Assets</b>	<b>Dec. 31, 1950</b> Revised	<b>Dec. 31, 1951</b>
<b>Cash</b>		
In hands of treas.	\$2,376.77	\$4,888.16
In hands of officials	3.11	
	<hr/>	<hr/>
	\$2,379.88	\$4,888.16
<b>Accounts Due Town</b>		
From State		
Bounties	43.25	25.75
Reimb. a/c exemp- tion of grow. wood and timber	874.33	
	<hr/>	<hr/>
	917.58	25.75
<b>Unredeemed taxes</b>	797.10	1,254.34
<b>Uncollected taxes</b>	9.41	291.31
<b>Head taxes</b>		50.00
	<hr/>	<hr/>
<b>Total assets</b>	\$4,103.97	\$6,509.56
Net debt		460.25
	<hr/>	<hr/>
<b>Total assets and Net Debt</b>	\$4,103.97	\$6,969.81

**Sheets** **As of December 31, 1950 and 1951**

<b>Liabilities</b>	<b>Dec. 31, 1950 Revised</b>	<b>Dec. 31, 1951</b>
<b>Unexpended Balances of Appropriations</b>		
Cemetery		\$ 100.00
<b>Due State</b>		
Special poll taxes, collected	3.00	3.00
Head taxes, uncoll.		50.00
	<hr/>	<hr/>
	3.00	53.00
<b>Due School District</b>		
A/c appropriation	2,548.38	6,702.06
A/c dog licenses	114.40	114.40
	<hr/>	<hr/>
	2,662.78	6,816.46
Due town clerk		
Excess remittance		.25
Due tax collector		
a/c head tax collections		.10
Temporary loans	1,000.00	
	<hr/>	<hr/>
<b>Total liabilities</b>	<b>\$3,665.78</b>	<b>\$6,969.81</b>
Surplus	438.19	
	<hr/>	<hr/>
<b>Total liabilities and surplus</b>	<b>\$4,103.97</b>	<b>\$6,969.81</b>



**Exhibit B****Statement of Change in Financial Condition**

Fiscal Year Ended December 31, 1951

Surplus, December 31, 1950	\$ 438.19
Net debt, December 31, 1951	460.25
	<hr/>
Change in financial condition	\$ 898.44

**Analysis of Change****Increases in Net Debt**

Net budget deficit	\$ 825.11
Bounty adjustment	30.50
Increase in accounts payable	.35
Tax titles deeded to town	39.37
Decrease in cash in hands of officials	3.11
	<hr/>
Change in financial condition	\$ 898.44

**Exhibit D      Statement of Estimated and Actual Revenues  
and Budget Summary**

Fiscal Year Ended December 31, 1951

Source	Revenues			
	Estimated	Actual	Excess	Deficit
Int. and div. tax	\$ 108.18	\$ 108.18	\$	\$
Reimb. a/c exemption growing wood, timber	1,513.12	*1,500.47		12.65
Motor vehicle fees	747.96	822.73	74.77	
Dog licenses	136.20	151.00	14.80	
Interest on taxes	53.79	24.71		29.08
Savings bank tax		9.36	9.36	
Added taxes		190.65	190.65	
Deficiency of taxes committed under budgetary req'mts	38.19			38.19
	<u>\$2,597.44</u>	<u>\$2,807.10</u>	<u>\$289.58</u>	<u>\$ 79.92</u>
*Includes:				
Reimb. a/c exemption of growing wood and timber		-442.47		
Yield taxes assessed		1,058.00		
		<u>\$1,500.47</u>		

**Budget Summary**

Overdrafts of appropriations	\$1,345.12	
Unexpended balances of appropriations	310.35	
	<u></u>	
Net overdraft of appropriations		\$1,034.77
Actual revenues	2,807.10	
Estimated revenues	2,597.44	
	<u></u>	
Net revenue surplus		209.66
		<u></u>
Net budget deficit		\$825.11

# Exhibit C

## Comparative Statement of Appropriations and Expenditures

Fiscal Year Ended December 31, 1951

	Liabilities from 1950	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexp. Balance	Assets	Liabilities
	\$	\$	\$	\$	\$	\$	\$	\$
Town officers salaries	.....	600.00	.....	600.00	652.10	52.10	.....	.....
Town officers' expenses	.....	300.00	2.78	302.78	516.52	213.74	.....	.....
Tax collector's salary	.....	125.00	12.63	137.63	137.53	.10	.....	.....
Election and registration	.....	75.00	.....	75.00	39.50	35.50	.....	.....
Town hall and buildings	.....	50.00	.....	50.00	42.01	7.99	.....	.....
Police department	.....	15.00	.....	15.00	30.00	15.00	.....	.....
Fire department	.....	150.00	4.94	154.94	147.88	7.06	.....	.....
Bounties	.....	.....	.....	.....	25.75	.....	25.75	.....
District nurse	.....	25.00	.....	25.00	25.00	.....	.....	.....
Town maintenance, summer	.....	1,500.00	.....	1,500.00	1,512.13	12.13	.....	.....
Town maintenance, winter	.....	1,500.00	299.31	1,799.31	1,678.47	120.84	.....	.....
Class V highways	.....	.....	2,083.60	2,083.60	2,083.60	.....	.....	.....
Town road aid	.....	479.27	.....	479.27	479.27	.....	.....	.....
Town bridge maintenance	.....	500.00	.....	500.00	871.69	371.69	.....	.....
Road oiling	.....	.....	237.35	237.35	237.35	.....	.....	.....
General exp. highway dept.	.....	1,500.00	.....	1,500.00	1,667.38	167.38	.....	.....
Town truck rental account	.....	.....	202.00	202.00	202.00	.....	.....	.....
Regional association	.....	37.05	.....	37.05	37.05	.....	.....	.....
Civilian defense	.....	200.00	.....	200.00	182.04	17.96	.....	.....
Libraries	.....	20.00	.....	20.00	20.18	.18	.....	.....



	Liabilities from 1950	Approp'n	Receipts and Reimb'm'ts	Total Am't Available	Expenditures	Unexp. Balance	Carried to 1952
						Overdraft	Assets Liabilities
Old age assistance	.....	825.00	.....	825.00	1,174.18	349.18	.....
Town poor	.....	150.00	.....	150.00	56.00	94.00	.....
Memorial day	.....	10.00	.....	10.00	10.00	.....	.....
Cemeteries	.....	150.00	.....	150.00	50.00	.....	100.00
County tax	.....	1,007.56	.....	1,007.56	1,007.56	.....	.....
School district							
1950-1951 appropriation	2,548.38	.....	.....	2,548.38	2,548.38	.....	.....
1951-1952 appropriation		9,653.68	.....	9,653.68	2,951.62	.....	6,702.06
Dog licenses	114.40	.....	.....	114.40	.....	.....	114.40
Overlay, refunds and abatements	.....	481.98	.....	481.98	455.08	26.90	.....
State head taxes and penalties	.....	.....	618.87	618.87	618.87	.....	.....
Refunds	.....	.....	.....	.....	1.50	1.50	.....
Interest	.....	.....	.....	.....	162.22	162.22	.....
Temporary loans	1,000.00	.....	7,500.00	8,500.00	8,500.00	.....	.....
Special poll taxes due state	3.00	.....	.....	3.00	.....	.....	3.00
	<u>3,665.78</u>	<u>19,354.54</u>	<u>10,961.48</u>	<u>33,981.80</u>	<u>28,122.86</u>	<u>310.35</u>	<u>25.75</u>
						<u>1,345.12</u>	<u>6,919.46</u>

# Exhibit E                      Classified Summary of Receipts and

## Receipts

### From Local Taxes

#### Levy of 1951

Property taxes	\$16,327.16
Poll taxes	220.00
Yield taxes	913.25

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\$17,460.41

#### Prior Year's Levy

Poll taxes	4.00
Redemptions	778.53
Head taxes	630.00
Head tax penalties	1.50
Interest collected	24.71

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\$18,899.15

### From State of New Hampshire

Class V highway maintenance	2,083.60
Interest and dividend tax	108.18
Savings bank tax	9.36
Forest fires	4.94
Bounties	12.75
Road toll refund	49.81
Reimbursement a/c exemption of growing wood and timber, 1950	874.33
Reimbursement a/c exemption of growing wood and timber, 1951	442.47
Head tax exp. reimbursement	2.78

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3,588.22

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**Expenditures      Fiscal Year Ended December 31, 1951**
**Expenditures****General Government**

Town officers' salaries	\$ 759.63	
Town officers' expenses	516.52	
Election and registration	39.50	
Town hall and other buildings	42.01	
		<hr/>
		\$ 1,357.66

**Protection of Persons and Property**

Police department	30.00	
Fire department	147.88	
Bounties	25.75	
		<hr/>
		203.63

**Health**

District Nursing Association	25.00	
Health officer	30.00	
		<hr/>
		55.00

**Highways and Bridges**

Town road aid	479.27	
Town maintenance, summer	1,512.13	
Town maintenance, winter	1,678.47	
Bridge repairs	871.69	
Class V highways	2,083.60	
Road oiling	237.35	
Town truck rental	202.00	
General exp. of highway dept.	1,667.38	
		<hr/>
		8,731.89

**Libraries**

20.18



**Receipts (continued)****From Local Sources, Except Taxes**

Dog licenses	151.00
Motor vehicle permit fees	822.73
Oiling roads	237.35
Rent of town truck, etc.	451.50
	<hr/>
	1,662.58
Temporary loans	7,500.00
	<hr/>
Total receipts from all sources	\$31,649.95
Balance, December 31, 1950	2,376.77
	<hr/>
Grand total	34,026.72

**Expenditures (continued)****Public Welfare**

Old age assistance 1,174.18

Town poor 56.00

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1,230.18

Memorial day 10.00

Cemeteries 50.00

**Unclassified**

Advertising and regional assns. 37.05

Civil defense 182.04

Taxes bought by town 1,446.03

Tax refunds 24.75

Other refunds 1.50

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1,691.37

Interest 162.22

Temporary loans 8,500.00

**Payments to Other Governmental Divisions**

State head taxes and penalties 618.87

County tax 1,007.56

School district

1950-51 appropriation 2,548.38

1951-1952 appropriation 2,951.62

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5,500.00

---

7,126.43

Total expenditures \$29,138.56

Balance, December 31, 1951 4,888.16

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Grand total \$34,026.72

**Exhibit F      Summary of Receipts and Expenditures  
and Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1951

Balance, December 31, 1950	\$ 2,376.77
Receipts during year	31,649.95
	<hr/>
	\$34,026.72
Expenditures during year	29,138.56
	<hr/>
Balance, December 31, 1951	\$ 4,888.16

**Proof of Balance**

Balance in Lisbon Savings Bank and Trust Co., as per statement dated December 31, 1951	\$ 6,475.65
Add: Deposit, January 5, 1952	480.52
	<hr/>
	\$ 6,956.17
Less: Outstanding checks	2,068.01
	<hr/>
Reconciled bank balance, Dec. 31, 1951	\$ 4,888.16

**Exhibit G                      Summary of Warrant, Levy of 1951**  
**Fiscal Year Ended December 31, 1951**

**Debits**

Taxes Committed to Collector

Property taxes	\$16,529.10
Poll taxes	228.00
Yield taxes	1,058.00
	<hr/>
	\$17,815.10

Added Taxes

Property taxes	117.00
Poll taxes	12.00
Yield taxes	57.65
	<hr/>
	186.65
Interest collected	13.40
	<hr/>

Total debits \$18,015.15

**Credits**

Remittances to Treasurer

A/c property taxes	\$16,327.16
A/c poll taxes	220.00
A/c yield taxes	913.25
A/c interest	13.40
	<hr/>
	\$17,473.81

By Abatements

Property taxes	57.37
Poll taxes	8.00
	<hr/>
	65.37
Discounts allowed	194.07



## Uncollected taxes, December 31, 1951

Property taxes	67.50
Poll taxes	12.00
Yield taxes	202.40
	<hr/>
	281.90
	<hr/>
Total credits	\$18,015.15

**Exhibit G-1                      Summary of State Head Taxes  
Levy of 1951**

Fiscal Year Ended December 31, 1951

**Debits**

## Taxes Committed to Collector

1951 State head taxes	\$670.00
Added State head taxes	40.00
Penalties collected	1.50
	<hr/>
	\$711.50

**Credits**

## Remittances to Treasurer

A/c 1951 State head taxes	630.00
A/c penalties	1.50
	<hr/>
	631.50
By abatements	30.00
Uncollected Taxes, December 31, 1951	
1951 State head taxes	50.00
	<hr/>
	\$711.50



Exhibit G-3		Summary of Tax Sale Account	Fiscal Year Ended December 31, 1951				
Debits		Total	1951	Levies of			
				1950	1949	1948	1947 1945
Unredeemed taxes, Dec. 31, 1950		\$797.10	\$				
Tax sale, December 31, 1951		1,446.03	1,446.03	\$387.75	\$279.95	\$67.00	\$53.37 \$9.03
Interest and costs		11.31		6.42	4.68	.21	
		<u>\$2,254.44</u>	<u>\$1,446.03</u>	<u>\$394.17</u>	<u>\$284.63</u>	<u>\$67.21</u>	<u>\$53.37</u> <u>\$9.03</u>
<b>Credits</b>							
Remittance to treasurer							
A/c redemptions		\$ 778.53	\$ 311.63	\$212.78	\$240.58	\$13.54	\$ \$
A/c interest and costs		11.31		6.42	4.68	.21	
Deeded to town		39.37			39.37		
Abatements		170.89	50.21	4.82		53.46	53.37 9.03
Unredeemed taxes, 12-31-51		1,254.34	1,084.19	170.15			
		<u>\$2,254.44</u>	<u>\$1,446.03</u>	<u>\$394.17</u>	<u>\$284.63</u>	<u>\$67.21</u>	<u>\$53.37</u> <u>\$9.03</u>

**Exhibit H                      Summary of Town Clerk's Motor  
Vehicle Permits and Dog License Accounts**

Fiscal Year Ended December 31, 1951

**Debits**

Cash on hand, Dec. 30, 1950	\$ 3.11
Motor Vehicle Permits Issued	
1950, Nos. 109037-109039	\$ 5.79
1951, Nos. 119701-119839	813.58
	<hr/>
	819.37
Dog Licenses Issued	
52 @ \$2.00	104.00
9 @ \$5.00	45.00
2 @ \$1.00	2.00
	<hr/>
	151.00
	<hr/>
Total debits	\$973.48

**Credits**

Remittances to Treasurer	
A/c motor vehicle permits	822.73
A/c dog licenses	151.00
	<hr/>
	973.73
Less: excess remittance, A/c motor vehicle permits	.25
	<hr/>
Total credits	\$973.48



**Exhibit I****Cemetery Trust Funds****Statement of Principal and Income**

Fiscal Year Ended December 31, 1951

Title of Fund	Amount of Prin.	Income Bal. Dec. 31,'50	Income 1951	Expended 1951	Balance 12-31-51
Ellen Thornton	\$200.00	\$ 26.52	\$ 4.54	\$ .....	\$ 31.06
Candis Miner	200.00	24.95	4.51	.....	29.46
Albert Dow	100.00	11.17	2.23	.....	13.40
H. H. Porter	150.00	20.95	3.42	.....	24.37
James E. Richardson	200.00	28.16	4.58	.....	32.74
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$850.00	\$111.75	\$19.28	\$ .....	\$131.03

**Investments**

All — Lisbon Savings Bank and Trust Co.

A/c Thornton	\$231.06	Book No. 7855
A/c Dow	113.40	Book No. 7716
A/c Miner	229.46	Book No. 6502
A/c Porter	174.37	Book No. 8929
A/c Richardson	232.74	Book No. 6833
	<hr/>	
	\$981.03	

**Exhibit J** **Surety Bonds, 1951**

	Number	Amount	Term beginning
<b>Town Clerk</b>			
Bessie A. Patten			
Travelers Indem'ty Co.	273112-51	\$1,000.00	3-13-51
<b>Treasurer</b>			
Bessie A. Patten			
Travelers Indem'ty Co.	273113-51	2,000.00	3-13-51
<b>Tax Collector</b>			
William H. Stephens, Jr.			
Travelers Indem'ty Co.	117787-51	2,400.00	3-13-51
<b>Road Agent</b>			
Raymond Richards			
Travelers Indemnity Co.	273203	1,000.00	3-13-51

**DETAILED STATEMENT OF PAYMENTS**  
**made to the different town governmental divisions**  
**during fiscal year 1951**

**Town Officers' Salaries**

Anthony Burgault, Ch. Board of Selectmen

Mar. 25	Preparing and mailing inventory blanks	\$ 6.00
Apr 1-2-3	Taking town inventory, 3 days	18.00
Apr 20-21	Receiving inventory blanks, 2 days	12.00
May 2-3-5	Work on blotter, 3 days	18.00
May 11	State highway meeting at Littleton	4.00
May 12	½ day on blotter	3.00
May 19	Fixing valuation, 1 day	6.00
May 26	At town hall, ½ day	3.00
May 29	On town business, ½ day	3.00
June 9	At town hall, ½ day	3.00
June 13-20	2 half days on town business	6.00
June 30	½ day at town hall	3.00
July 7-16	2 half days on town business	6.00
July 21	Town hall, ½ day	3.00
July 26	½ day, town business	3.00
Aug 4	½ day, town hall	3.00
Aug 11	½ day, town hall	3.00
Aug 13	To Lisbon on notes	3.00
Aug 18	½ day, at town hall	3.00
Sept 1	½ day, at town hall	3.00
Sept 8	on town business, ½ day	3.00
Sept 15	½ day, at town hall	3.00
Sept 17-18	2 days making taxes	12.00
Sept 19	1 day making tax collector's warrant	6.00
Sept 22	at town hall, ½ day	3.00
Sept 29	at town hall, ½ day	3.00
Sept 29	Making head tax warrant for collector	3.00

Oct 6	One day on timber tax	6.00
Oct 13	½ day, town hall	3.00
Oct 20	½ day, town hall	3.00
Oct 27	½ day, town hall	3.00
Nov 5	½ day with county forester	3.00
Nov 7	Making timber yield tax blotter and yield tax warrant	6.00
Nov 9-10	Copying invoice	10.00
Nov 19	½ day, yield tax business, Mrs. Shute	3.00
Dec 1	½ day, town hall business	3.00
	Time spent writing checks, town correspondence and bookkeeping during year	25.00
Dec 28-29	2 days, at town hall, closing town business	12.00
		<hr/>
		\$222.00

#### Clarence Pettis, Selectman

Jan 1	Working on book, 1 day	\$ 6.00
Jan 9	Audit, 1 day	6.00
Jan 19	Meeting, ½ day	3.00
Feb 5	Town warrant, ½ day	3.00
Feb 27	George Clough road, ½ day	3.00
Mar 12	George Clough road meeting, 1 day	6.00
Mar 13	Town meeting, 1 day	6.00
Mar 24	Tax, Woodsville, ½ day	3.00
Mar 27	Picking up books 2 hrs.	1.50
Apr 2	Inventory, 1 day	6.00
Apr 4	Inventory, 1 day	6.00
Apr 20	Meeting at town hall, 1 day	6.00
Apr 21	Meeting at town hall, 1 day	6.00
Apr 27	Meeting at town hall, 1 day	6.00
Apr 28	Meeting at town hall, 1 day	6.00
May 5	Meeting at town hall, ½ day	3.00
May 12	Meeting at town hall, ½ day	3.00
May 19	Meeting at town hall, 1 day	6.00



May 26	Meeting at town hall, ½ day	3.00
	Postage town report	.40
	Telephone call, White River Jct.	.55
June 9	Meeting, ½ day	3.00
June 30	Meeting, ½ day	3.00
Aug 4	Meeting, ½ day	3.00
Aug 11	Meeting, ½ day	3.00
Sept 15	Meeting, ½ day	3.00
Oct 6	Meeting, ½ day	3.00
Oct 13	Meeting, ½ day	3.00
Oct 20	Meeting, ½ day	3.00
Oct 27	Meeting, ½ day	3.00
Nov 17	Looking at timber, 1 day	6.00
Dec 1	At the hall, ½ day	3.00
Dec 28	At the hall, 1 day	6.00
Dec 29	At the hall, 1 day	6.00

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\$139.45

Wayne W. Presby, Selectman

Apr 2	1 day taking inventory	6.00
Apr 3	1 day taking inventory	6.00
Apr 18	½ day for tile	3.00
Apr 19	1 day making taxes	6.00
Apr 20	1 day making taxes	6.00
May 5	½ day at hall	3.00
May 12	½ day at hall	3.00
May 19	½ day Flag Pond bridge	3.00
May 26	½ day at hall	3.00
June 9	½ day, Flag Pond	3.00
	Dynamite blowing beaver dam	1.09
June 30	½ day at hall	3.00
Aug 4	½ day at hall	3.00
Aug 11	½ day at hall, drawing juror	3.00
Sept 15	2 hrs. at hall	1.50
Sept 22	2 hrs. at hall	1.50
Oct 6	½ day at hall	3.00

Oct 20	½ day at hall	3.00
Oct 27	½ day at hall	3.00
Nov 5	½ day at Dusik lot with forestry agent	3.00
Dec 6	½ day at hall adjusting taxes	3.00
Dec 28	½ day at hall	3.00
Dec 29	1 day at hall	6.00

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 \$79.09

## Arkade Dusik, Selectman

Jan 10	2 hedgehog noses paid to Ervin Dodge	.50
Jan 15	Checking accounts and making out withholding statements, 1 day	6.00
Jan 22	Preparing reports, ½ day	3.00
Jan 26	Budget meeting, 3 hrs.	2.25
Feb 5	Phone call to Concord on highways	1.15
Feb 5	On petition, 3 hrs.	2.25
Mar 12	Hearing on petition, 4 hrs.	3.00
Mar 13	Town meeting	6.00
	Envelopes and stamps	1.31

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 \$25.46

## Wasel Dusik, Selectman

Mar 13	1 day, town meeting	6.00
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## Bessie Patten, Town Clerk

1 day town meeting	\$ 7.00
Drawing juror, posting and notifying juror	3.00
Returns to clerk of court	1.50
Copying inventory	10.00
Recording 6 births	3.00
Recording 3 marriages	1.50
Recording 2 deaths	1.00
Reporting 1 marriage to state	.50
Reporting 1 death to state	.50
Two burial permits	.60

Making reports for annual report: 6 births, 3 marriages, 2 deaths	5.50
Making returns 1 marriage to other town	.50
20 pages record	6.00
136 1951 auto permits	68.00
3 1950 auto permits	1.50
	<hr/>
	110.10
Bessie A. Patten, treasurer	\$40.00
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Total officers' salaries	\$622.10

### **Tax Collector**

William H. Stephens, Jr., compensation	\$125.00
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### **Town Officers' Expenses**

Association of N. H. Assessors, dues	\$ 2.00
Pike and Aldrich, legal expenses	35.00
100 stamped envelopes for selectmen	3.56
Transportation selectmen, taking inventory	35.00
Ammonoosuc Press, town reports	156.14
F. J. Shores, Register, 37 transfers	7.58
Courier Printing Co., meeting notice	7.84
Merrill's Insurance Agency, officers' bonds	32.00
Wheeler and Clark, 75 dog tags	5.15
State audit, town books	64.36
50 stamped envelopes	2.65
Ammonoosuc Press, bridge notices	3.85
Bartlett Ins., compensation ins.	72.70
Bessie Patten, collecting dog licenses	12.60
Brown and Saltmarsh, tax warrant book	9.58
State of N. H., engrossing fee	2.00
White Mountain Region Assn.	37.05
Charles Hardy, association dues	2.00
Ammonoosuc Press, 300 tax bills	5.00
Selectmen, 50 stamped envelopes	2.66

Gunnar Printer, 100 appli. blanks	2.75
Wm. H. Stephens, Jr., expense account	22.54
Brown and Saltmarsh, coll. blanks	4.46
Town clerk and treas., expenses	8.87
Pike and Aldrich, 1951 town meeting warrant	10.00

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\$547.34

### **Election and Registration**

Marion Hubbard, ballot clerk	\$ 5.00
Albert Santy, ballot clerk	5.00
Doris Pettis, ballot clerk	5.00
Stella Meserve, supervisor checklist	5.00
Doris Richards, supervisor checklist	12.50
Merrill's Insurance Agency	5.48
Wm. H. Stephens, Jr., moderator	7.00

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\$44.98

### **Town Hall Expenses**

Public Service Co., lights for hall	\$10.01
Clarence Pettis, 1 cord firewood	17.00
Wm. H. Stephens, Sr., janitor	15.00

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\$42.01

### **Police Department**

Erwin Hood, chief of police and dog police	30.00
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### **Health Department**

Arkade Dusik, health officer	\$30.00
Lisbon District Nursing Association	25.00

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\$55.00

### **Winter Road Maintenance**

First half—January 1 to March 12, 1951

Road Agent	
—Edward R. Clough	\$321.50



Roland Richards	200.80
Raymond Richards	52.40
Donald Locke	26.80
Clifton Dexter	13.25
Joseph Richards	2.40
Robert Richards	9.60
Bernard Santy	48.20
L. McBurney	2.50
Edgar Hubbard	32.50
Guy Harriman	5.60
Homer Bonor	4.40
Albert Santy	45.00
Leo Baker	8.80
Arthur Metcalf	6.40
Robert Blake	10.40

Second half—October 1 to December 29, 1951

Road Agent	
Raymond Richards	312.00
Robert Richards, labor	146.10
Richard Burt, labor	29.60
Edgar Hubbard, labor and truck	92.20
Clarence Pettis, labor and tractor	75.00
Roy Clough, truck	5.00
Bernard Santy, labor	52.75
Roland Richards, labor	103.60
Winfield Fenoff, tractor	10.50
Oris Sargent, labor	44.80
Donald Locke, labor	8.40
Guy Harriman, labor	3.20

**Summer Road Maintenance**

Road Agent	
Raymond Richards	528.50
Robert Richards, labor	66.30
Roland Richards, labor	16.40

Ralph Clough	241.90
Bernard Santy, labor	6.80
L. McBurney, labor	20.00
Chandler Aldrich, labor	32.50
Arkade Dusik, labor	3.20
Harry Blake, labor	16.10
Walter Parker, labor	43.60
Roy Clough, truck	157.50
Leon Clough, labor	269.20
Edgar Hubbard, labor	27.50
W. E. Fenoff, tractor	11.69
Ramie Santy, labor	30.00
Clarence Pettis, labor	14.80
Gilbert Smith, labor	1.50
Joseph Richards, Jr., labor	1.60
Frank Santy, labor	2.80
Win Fenoff, Jr., labor	5.20
Robert Fenoff, labor	4.00
Fred Santy, 66 cedar posts	45.00
Milton Presby, labor	25.00

#### **General Expense of Highway Department**

Lyman General Store, gas and oil	35.38
Goudie's Hardware, 3 shovels	7.50
Jesseman's Garage, general truck repairs	482.68
State of N. H., guard rail	4.50
Lester Presby, rent on barn	10.00
Lyman General Store, gas and oil	42.21
Lyman General Store, gas and oil	65.34
Lyman General Store, gas and oil	23.34
Gib Smith, wire fence	30.00
Noble-Belisle, repair on snowplow	9.56
Jesseman's Garage, upkeep town truck	180.79
Lyman General Store, gas and oil	32.25
State of N. H., highway dept. sand and salt, previous year	69.37

Lyman General Store, gas and oil	42.16
Brown and Knight, 656 ft. road plank	52.48
Lyman General Store, gas and oil	33.15
Jesseman's Garage, town truck repairs	229.76
Lisbon Co., Inc., 50 lbs. bridge spikes	7.00
Noble-Belisle, road machine blade	9.65
Lyman General Store, gas and oil	19.54
Lyman General Store, gas and oil	33.56
Lyman General Store, gas and oil	54.46
Jesseman's Garage, general truck upkeep	31.06
Clarks' Hardware, 2 stone pickers	7.10
Goudie's Hardware, 50 lbs. bridge spikes	7.50
Lyman General Store, gas and oil	34.58
Jesseman's Garage, repairs to truck	47.80
Lisbon Grain and Coal Co., roofing to cover sand	27.60
Varney-Smith Co., railing for D. Pond bridge	11.70
Lyman General Store, gas and oil	22.46
Clarks' Hardware, balance due	2.80
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	\$1,667.38

### **Town Bridge Maintenance**

Road Agent	
Raymond Richards, repair on Dusik bridge	\$ 86.00
New England Metal Culvert Co., one 20 ft.x48 in. metal tile for flag pond project	214.42
O. R. Conrad, bridge plank	125.28
R. Richards, part cost of labor, Dodge Pond bridge repair	49.20
New England Metal Culvert Co., 8 metal culverts	303.64
O. R. Conrad, 1245 ft. bridge plank for Dodge Pond bridge repair	93.15
	<hr/>
	871.69

**Class V Allot. (Gas Money) Expenditures**

Road Agent

Raymond Richards

Flag Pond bridge work	\$ 78.60
Flag Pond bridge and road	214.50
Ordinary town road work	12.00
Ordinary town road work	39.60
Ordinary town road work	198.50
Work on Flag Pond road and culvert	240.30
Ordinary town road maint.	200.00
Ordinary town road maint.	63.30
Ordinary town road maint.	28.90
Ordinary town road maint.	9.00
Part cost of repair Dodge Pond bridge	123.25
Ordinary road upkeep	89.80
State of N. H., for tarring road from Fred Santy's to Parker Hill Cemetery	695.92
Clarence Pettis, cutting bushes side roads	21.00
Raymond Richards, ordinary road work	20.40
Raymond Richards, ordinary road work	48.53
	<hr/>
	\$2,083.60

**LIBRARIAN'S REPORT**

Year Ended December 31, 1951

Attendance	15
Number of books loaned	61
Received by gift	11
Alice Merchant	5
Mary Louise Knighton	4
Bernie Knighton	2
Received from Library Trustees for salary, postage and supplies	\$15.00

Etta A. Stephens, Librarian

**PUBLIC LIBRARY TREASURER'S REPORT**

Received from Selectmen	\$ 20.18
Cash on hand from 1950	1.32
	<hr/>
	\$ 21.50
Library insurance	\$ 6.50
Librarian's salary	15.00
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Total expense	\$21.50

Susan Stafford, Treasurer



BIRTHS REGISTERED IN THE TOWN OF LYMAN, N. H., FOR THE YEAR ENDED DECEMBER 31, 1951

Date of Birth and Name of Child (if any)	Living or St'p'n		No. of Child	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
	Sex							
Apr 17 Donna Marie	F	L	1	Leopold J Marcotte	Cora M Locke	Lyman	Vermont	N H
June 21 Thomas Bruce	M	L	2	Theodore E Fenoff	Mabel V Hollenbeck	Lyman	Vermont	N Y
July 22 Seth Stephen Jr	M	L	3	Seth S Lyndes	Viola O McGuire	Lyman	N H	N H
Sept 29 Glen Lavern	M	L	1	Clarence M Pickins	Elsie J Lemay	Lyman	N Y	N H
Nov 22 Larry John	M	L	2	Edgar S Hubbard	Bernice L McPherson	Lyman	N H	Vermont
Dec 16 Cheryl Anne	F	L	1	Bernard R Santy	Mary L Woolson	Lyman	N H	N H

DEATHS REGISTERED IN THE TOWN OF LYMAN, N. H., FOR THE YEAR ENDED DECEMBER, 31, 1951

Date of Death and Place of Death	Name and Surname of Deceased	Age			Place of Birth	Single, Married or Widowed	Occupation	Name of Father	Maiden Name of Mother
		Years	Months	Days					
Apr 23 Littleton	Ada I Burt	53	8	18	Lyman	F M	housewife	William Birch	Sarah Bennett
Aug 3 Lyman	Frank M Santy	78			Lyman	M M	farmer	Joseph Santy	Harriet George

MARRIAGES REGISTERED IN THE TOWN OF LYMAN, N. H., FOR THE YEAR ENDED DECEMBER 31, 1951

Date of Marriage and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in Years	Occupation of Groom and Bride	Names of Parents	Name, Residence and official station of person by whom married
Feb 28	Lisbon	Lyman	22	pulp cutter	Winfield Fenoff Wyllan Chase	George W Wiseman Lisbon
	Barbara A Wheeler	Lisbon	16	at home	Clifton Wheeler	Clergyman
June 25	Lyman	Lisbon	27	milkman	Gertrude Taylor	
	Forrest I Butson	Lisbon			Forrest Butson	Walter S Oddy
	Beverly E Pettis	Lyman	18	at home	Marion French	Lisbon
					F Clarence Pettis	Clergyman
Aug 11	Lyman	Lyman	27		Doris Miller	
	Edward R Clough	Lyman			George C Clough	Bessie A Patten
	Alice Y L'Esperance	Littleton	33	glove stitcher	Ethel M Santy	Lyman
					Oliver J Longchamps	Justice of Peace
					Laura C Bedard	

I hereby certify that the foregoing records are correct according to my best knowledge and belief.

Bessie A. Patten, Town Clerk





